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U. S. DEPARTMENT OF AGRICULTURE,
OFFICE OF EXPERIMENT STATIONS.

SCHEDULES FOR FINANCIAL REPORTS OF THE AGRICULTURAL EXPERIMENT
STATIONS AS PRESCRIBED BY THE SECRETARY OF AGRICULTURE,
JULY 1, 1904.

EXPLANATORY NOTES.

1. The forms for the statement proper include one main schedule, an auditor's certificate, and eighteen abstracts. There is also a form for a supplementary statement, which is requested, but not prescribed.

2. The statement proper should include only receipts and expenditures on account of the appropriation under the act of Congress of March 2, 1887, and for the United States fiscal year ended June 30, 1905. The total of receipts and expenditures recorded on page 3 of this schedule should, therefore, in no case exceed \$15,000. Only expenditures properly chargeable against the appropriation for the fiscal year for which this statement is made should be included. Expenditures charged in this statement should correspond with those actually required for the maintenance of the station during the single year for which this statement is made, *e. g.*, expenses for personal services, traveling expenses, supplies, etc., should be charged in the account of the year in which they are actually incurred.

3. The supplementary statement should include receipts and expenditures for all sources of station revenue other than the appropriation under the act of Congress aforesaid, and when practicable should be for the United States fiscal year. As the main object of the supplementary statement is to assist in the interpretation of the statement proper, it is desirable that it should, as far as practicable, have the same form.

4. The main schedule of expenditures provides for eighteen ledger headings. The object has been to provide a clear and self-explanatory statement of station expenditures, and it has, therefore, been deemed desirable to make the number of headings sufficient to differentiate the principal items which would naturally enter into such an account.

5. The auditor's certificate must be signed by the duly appointed auditors of the corporation which is the legal recipient of the station funds, and must be accompanied by the seal of the institution attested by its proper custodian.

6. Space is provided on the sheets accompanying the main schedule for abstracts under each of the ledger headings. It will be noted, however, that in several cases subdivision and classification of the ledger accounts are deemed unnecessary; in such cases a brief statement is requested regarding the nature of the expenditures under these heads and the necessity therefor. *Careful attention should be paid to the explanatory notes accompanying the several abstracts.*

7. It is expected that the current accounts of the station will be kept in such manner that the books and vouchers will readily show, if examined at any time, that accurate and separate accounts of the United States funds are being kept and that the expenditures are in accordance with the act of Congress of March 2, 1887. Properly signed vouchers for all expenditures should be kept on file.

Local conditions and peculiarities of station work may in some instances require accounts additional to those mentioned in these schedules. But it is advised, for the purpose of simplifying the compilation of the required report or "annual financial statement," that all accounts be framed with a view to corresponding with and directly contributing to the form of statement now prescribed in accordance with the act of Congress. When the annual statement is prepared it must be in this prescribed form and upon the blanks furnished by the Department.

It is believed that every fact of expenditure and record which may arise in station work can be easily made to conform to these blanks. There will, doubtless, be instances of difference of individual opinion on the part of accounting and reporting officers as to the place for assigning certain items, but such differences can not wholly be prevented, and will not materially affect the result. For example, there may be supplies purchased which are to be accounted for on abstract No 8, and it is difficult to determine whether they are (*a*) Agricultural, (*b*) Horticultural, or (*c*) Botanical; one person may classify these items under (*a*), and another under (*b*) or (*c*) in the abstract, and this will be immaterial. Similarly there may be doubt in some cases whether an article is an "implement," a "fixture," or a piece of "scientific apparatus." Minor differences arising from such causes will not impair the accuracy and value of the report.

8. Changes in the form prescribed, and variations from it in reports rendered, can not be accepted at the Department. They would involve much additional labor in examination and comparison and prevent tabulation, which is very desirable.

A. C. TRUE,
Director.

(Write legal name of station.)

IN ACCOUNT WITH

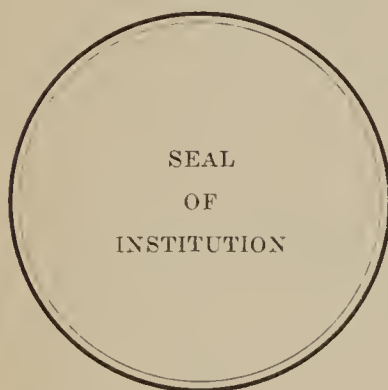
THE UNITED STATES APPROPRIATION, 1904-1905.

DR.				
To Receipts from the Treasurer of the United States as per appropriation for fiscal year ended June 30, 1905, as per act of Congress approved March 2, 1887			\$	
CR.		Abstract.		
By Salaries	1		\$	
Labor	2			
Publications	3			
Postage and stationery	4			
Freight and express	5			
Heat, light, water, and power	6			
Chemical supplies	7			
Seeds, plants, and sundry supplies	8			
Fertilizers	9			
Feeding stuffs	10			
Library	11			
Tools, implements, and machinery	12			
Furniture and fixtures	13			
Scientific apparatus	14			
Live stock	15			
Traveling expenses	16			
Contingent expenses	17			
Buildings and repairs	18			
Balance				
TOTAL				

We, *the undersigned*, duly appointed Auditors of the Corporation, do hereby certify that we have examined the books and accounts of the
..... for the fiscal year ended June 30, 1905; that we have found the same well kept and classified as above, and that the receipts for the year from the Treasurer of the United States are shown to have been \$....., and the corresponding disbursements \$.....; for all of which proper vouchers are on file and have been by us examined and found correct, thus leaving

And we further certify that the expenditures have been solely for the purposes set forth in the act of Congress approved March 2, 1887.

SIGNED:



.....
.....
..... } *Auditors.*

ATTEST:

.....
Custodian.

----- *Agricultural Experiment Station, 1904-1905.*

[The total amount on this and all following abstracts must agree with the amount under the same heading on the first or main sheet of statement.]

ABSTRACT 1.—SALARIES.

<hr/>			
<i>a.</i> Director and administrative officers	No.	Amount	\$
<i>b.</i> Scientific staff	No.	Amount	
<i>c.</i> Assistants to scientific staff	No.	Amount	
<i>d.</i> Special and temporary services			
<hr/>			
TOTAL			
<hr/>			

NOTES.—*a.* Such as secretary, treasurer, accountant, business agent, stenographer, clerk.

c. Intended to represent scientific assistants; but if farm superintendent, foreman, or similar employee is regularly elected or engaged by the year, so as to belong on the salary list, the same should be here included.

----- *Agricultural Experiment Station, 1904-1905.*

ABSTRACT 2.—LABOR.

[If impracticable to report disbursements for labor in accordance with this schedule, make statement in some other form on this sheet, but include number of different persons employed, average rate of wages, and total amount paid for labor.]

(All personal services reported under Salaries, but not including labor on buildings, improvements, or repairs.)				
<i>a.</i>	Monthly employees:	No.....; Average rate.....; Amount--	\$	-----
<i>b.</i>	Daily	“ No.....; Average rate.....; “		-----
<i>c.</i>	Hourly	“ No.....; Average rate.....; “		-----

TOTAL-----				-----

----- *Agricultural Experiment Station, 1904-1905.*

ABSTRACT 3.—PUBLICATIONS.

a. For printing ----- Bulletins—No. of pages ----- (Total edition -----)	\$ -----	
b. For printing Annual Report—No. of pages ----- (Total edition -----)		
c. For envelopes for bulletins and reports -----		
d. Other expenses -----		
TOTAL -----		

NOTE.—*a* and *b*. Enter number of different bulletins issued, aggregate number of pages, and total number of copies printed; also number of pages in Annual Report and total number of copies printed.

----- *Agricultural Experiment Station, 1904-1905.*

[Abstracts 4 and 5 need not be filled out unless explanation of particular items is deemed necessary or desirable.]

ABSTRACT 4.—POSTAGE AND STATIONERY.

NOTE.—Expenditures on account of telegraph and telephone service may be scheduled under Abstract 4.

ABSTRACT 5.—FREIGHT AND EXPRESS.

..... *Agricultural Experiment Station, 1904-1905.*

[Abstract 6 need not be filled out, except so far as explanation of the different items is deemed desirable or necessary.]

ABSTRACT 6.—HEAT, LIGHT, WATER, AND POWER.

<i>a.</i> Heat.....	\$
<i>b.</i> Light	
<i>c.</i> Water	
<i>d.</i> Power.....	
TOTAL.....	

----- *Agricultural Experiment Station, 1904-1905.*

ABSTRACT 7.—CHEMICAL SUPPLIES.

a. Chemicals -----	\$ -----	
b. Other supplies -----		
TOTAL -----		

Agricultural Experiment Station, 1904-1905.

ABSTRACT 8.—SEEDS, PLANTS, AND SUNDRY SUPPLIES.

<i>a.</i> Agricultural		\$
<i>b.</i> Horticultural		
<i>c.</i> Botanical		
<i>d.</i> Entomological		
<i>e.</i> Miscellaneous		
TOTAL		

NOTES.—*a.* Such items as nails, small hardware, and blacksmithing may be here included, but expenditures for such purposes in connection with buildings or other permanent improvements should be scheduled under Abstract 18—Buildings and Repairs.

e. If supplies are purchased for departments not named in above schedule, *e. g.*, Veterinary, Meteorological, Dairy, they should be entered under Miscellaneous, but an explanatory note may be appended stating what is included under this head.

-----*Agricultural Experiment Station, 1904-1905.*

[If subdivision and classification under accounts included in abstracts 9 and 10 is impracticable, make a brief statement as to the nature of and necessity for such expenditures.]

ABSTRACT 9.—FERTILIZERS.

To include water for irrigation.

ABSTRACT 10.—FEEDING STUFFS.

.....*Agricultural Experiment Station, 1904-1905.*

ABSTRACT 11.—LIBRARY.

[Not to be filled out unless explanation is deemed desirable or necessary.]

Agricultural Experiment Station, 1904-1905.

ABSTRACT 12.—TOOLS, IMPLEMENTS, AND MACHINERY.

<i>a.</i> Repairs	\$	
<i>b.</i> New purchases		
TOTAL		

NOTE.—Add below items of principal purchase under *b*.

Agricultural Experiment Station, 1904-1905.

ABSTRACT 13.—FURNITURE AND FIXTURES.

(Itemize the principal purchases; consolidate the rest.)

\$

TOTAL

Agricultural Experiment Station, 1904-1905.

ABSTRACT 14.—SCIENTIFIC APPARATUS.

[illegible]

Agricultural Experiment Station, 1904-1905.

ABSTRACT 15.—LIVE STOCK.

<i>a.</i> Horses		\$
<i>b.</i> Cattle		
<i>c.</i> Sheep		
<i>d.</i> Swine		
<i>e.</i> Poultry		
<i>f.</i> Sundries		
TOTAL		

----- *Agricultural Experiment Station, 1904-1905.*

ABSTRACT 16.—TRAVELING EXPENSES.

<i>a.</i> In supervision of station work -----	\$ -----
<i>b.</i> For other purposes connected with station work -----	
TOTAL -----	

NOTE.—*a.* To include necessary expenses of the Director or other officials in travel incident to the administration of the station, or outlying expenses.



..... *Agricultural Experiment Station, 1904-1905.*

ABSTRACT 17.—CONTINGENT EXPENSES.

[It is expected that nearly all expenditures can be classified under the preceding schedules, and that only such items as do not properly belong elsewhere are to be entered under this account, keeping it as small as possible.]

(State the items in detail.)		
	\$	
TOTAL		



----- *Agricultural Experiment Station, 1904-1905.*

ABSTRACT 18.—BUILDINGS AND REPAIRS.

[By the terms of the law the aggregate expenditures for Buildings and Repairs are limited to \$750 per annum.]

<i>a.</i> New buildings.....	\$.....	
<i>b.</i> Improvements.....		
<i>c.</i> Repairs.....		
TOTAL.....		

NOTE.—*b.* Include under this head all improvements of buildings or land, such as plumbing, heating apparatus, fencing, and drainage, not made especially as experiments.



----- *Agricultural Experiment Station, 190* .

SUPPLEMENTARY STATEMENT.

[This supplementary statement, while not required by law, is desired as an aid in interpreting the account rendered for the United States appropriation. While it will be more useful if made in conformity with the schedule fixed for that appropriation, if this is not practicable such a summary of receipts and expenditures from the sources indicated below as can be conveniently prepared from the books of the station may be substituted. Whenever practicable, it should be for the fiscal year ended June 30.]

	State.	Local community.	Individuals.	Fees.	Farm products.	Miscellaneous.	Total.
Dr.							
To Receipts from other sources than the United States for the year ended	\$ -----	\$ -----	\$ -----	\$ -----	\$ -----	\$ -----	\$ -----
Cr.							
By Salaries -----	\$ -----	\$ -----	\$ -----	\$ -----	\$ -----	\$ -----	\$ -----
Labor -----							
Publications -----							
Postage and stationery -----							
Freight and express -----							
Heat, light, water, and power -----							
Chemical supplies -----							
Seeds, plants, and sundry supplies -----							
Fertilizers -----							
Feeding stuffs -----							
Library -----							
Tools, implements, and machinery -----							
Furniture and fixtures -----							
Scientific apparatus -----							
Live stock -----							
Traveling expenses -----							
Contingent expenses -----							
Buildings and repairs -----							
Balance -----							

The financial reports from the stations are required to be made on or before February 1, 1906. It is respectfully recommended, however, that they be returned to the Secretary of Agriculture before September 1, 1905, in order to give opportunity for correspondence and for tabulation of the items for the report of the Secretary to Congress.

U. S. DEPARTMENT OF AGRICULTURE,
OFFICE OF EXPERIMENT STATIONS.

FINANCIAL REPORT

OF

For the year ended June 30, 1905.

EXAMINED AND APPROVED :

Director, Office of Experiment Stations.

APPROVED :

Secretary of Agriculture.